

# The Gazette of India

## EXTRAORDINARY PART II—Section 1 PUBLISHED BY AUTHORITY

No. 22] NEW DELHI, TUESDAY, APRIL 27, 1954

### MINISTRY OF LAW

*New Delhi, the 27th April, 1954*

The following Acts of Parliament received the assent of the President on the 27th April, 1954 and are hereby published for general information:—

### THE APPROPRIATION (No. 2) ACT, 1954

No. 16 OF 1954

[27th April, 1954]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the service of the financial year 1954-55.

BE it enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Appropriation (No. 2) Act, 1954.

2. **Issue of Rs. 29,40,06,74,000 out of the Consolidated Fund of India for the year 1954-55.**—From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1954 (8 of 1954)] to the sums of two thousand nine hundred and forty crores, six lakhs and seventy-four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1954-55 in respect of the services specified in column 2 of the Schedule.

3. **Appropriation.**—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

**THE SCHEDULE**  
(See sections 2 and 3)

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Ministry of Commerce and Industry . . . . .	72,21,000	..	72,21,000
2	Industries . . . . .	14,31,05,000	..	14,31,05,000
3	Commercial Intelligence and Statistics . . . . .	51,14,000	..	51,14,000
4	Miscellaneous Departments and Expenditure under the Ministry of Commerce and Industry . . . . .	43,80,000	..	43,80,000
5	Ministry of Communications . . . . .	11,38,000	..	11,38,000
6	Indian Posts and Telegraphs Department (including working expenses) . . . . .	46,51,92,000	1,97,72,000	48,49,64,000
7	Meteorology . . . . .	1,14,56,000	..	1,14,56,000
8	Overseas Communication Service . . . . .	94,22,000	4,34,000	98,56,000
9	Aviation . . . . .	2,53,14,000	..	2,53,14,000
10	Miscellaneous Expenditure under the Ministry of Communications . . . . .	25,34,000	..	25,34,000
11	Ministry of Defence . . . . .	27,39,000	..	27,39,000
12	Defence Services—Effective—Army . . . . .	1,59,66,89,000	..	1,59,66,89,000
13	Defence Services—Effective—Navy . . . . .	12,17,88,000	..	12,17,88,000
14	Defence Services—Effective—Air Force . . . . .	35,90,45,000	..	35,90,45,000
15	Defence Services—Non-effective Charges . . . . .	15,71,81,000	6,000	15,71,87,000
16	Miscellaneous Expenditure under the Ministry of Defence . . . . .	5,64,000	..	5,64,000
17	Ministry of Education . . . . .	40,98,000	..	40,98,000
18	Archæology . . . . .	48,79,000	..	48,79,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
19	Other Scientific Departments	2,18,76,000	..	2,18,76,000
20	Education . . . . .	12,14,51,000	..	12,14,51,000
21	Miscellaneous Departments and Expenditure under the Ministry of Education . . .	32,91,000	..	32,91,000
22	Tribal Areas . . . . .	4,36,95,000	..	4,36,95,000
23	External Affairs . . . . .	5,85,75,000	..	5,85,75,000
24	Chandernagore . . . . .	22,00,000	..	22,00,000
25	Miscellaneous Expenditure under the Ministry of External Affairs . . . . .	2,74,000	..	2,74,000
26	Ministry of Finance . . . . .	1,56,21,000	..	1,56,21,000
27	Customs . . . . .	4,19,03,000	..	4,19,03,000
28	Union Excise Duties . . . . .	6,85,42,000	16,29,03,000	23,14,45,000
29	Taxes on Income including Corporation Tax and Estate Duty . . . . .	3,72,83,000	..	3,72,83,000
30	Opium . . . . .	1,95,07,000	..	1,95,07,000
31	Stamps . . . . .	1,28,11,000	5,59,000	1,33,70,000
32	Payments to other Govern- ments, Departments, etc. . .	11,13,000	..	11,13,000
33	Audit . . . . .	7,69,99,000	15,75,000	7,85,74,000
34	Currency . . . . .	1,72,79,000	4,25,000	1,77,04,000
35	Mint . . . . .	92,75,000	..	92,75,000
36	Territorial and Political Pen- sions . . . . .	21,16,000	..	21,16,000
37	Superannuation Allowances and Pensions . . . . .	3,36,96,000	8,86,000	3,45,82,000
38	Miscellaneous Departments and Expenditure under the Ministry of Finance . . . . .	3,49,79,000	..	3,49,79,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
39	Grants-in-aid to States . . .	18,68,90,000	13,76,00,000	32,44,90,000
40	Miscellaneous Adjustments between the Union and State Governments . . .	2,76,000	..	2,76,000
41	Extraordinary Payments . . .	23,09,21,000	..	23,09,21,000
42	Pre-partition payments . . .	1,35,73,000	27,000	1,36,00,000
	<i>Charged.—Interest on Debt and other Obligations and re- duction or avoidance of Debt . . . . .</i>	..	88,72,77,000	88,72,77,000
43	Ministry of Food and Agricul- ture . . . . .	48,23,000	..	48,23,000
44	Forest . . . . .	43,28,000	..	43,28,000
45	Agriculture . . . . .	8,96,94,000	..	8,96,94,000
46	Civil Veterinary Services . . .	39,03,000	..	39,03,000
47	Miscellaneous Departments and Expenditure under the Ministry of Food and Agri- culture . . . . .	79,13,000	..	79,13,000
48	Ministry of Health . . . . .	6,96,000	..	6,96,000
49	Medical Services . . . . .	1,51,12,000	..	1,51,12,000
50	Public Health . . . . .	6,34,01,000	..	6,34,01,000
51	Miscellaneous Expenditure under the Ministry of Health . . . . .	77,37,000	..	77,37,000
52	Ministry of Home Affairs . . .	1,56,39,000	..	1,56,39,000
53	Cabinet . . . . .	25,94,000	..	25,94,000
54	Delhi . . . . .	1,57,75,000	..	1,57,75,000
55	Police . . . . .	1,03,24,000	..	1,03,24,000
56	Census . . . . .	20,58,000	..	20,58,000
57	Miscellaneous Departments and Expenditure under the Ministry of Home Affairs . . .	9,50,000	..	9,50,000
58	Andaman and Nicobar Islands .	1,96,95,000	..	1,96,95,000

1	2	3		
No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
59	Ministry of Information and Broadcasting . . . .	1,38,92,000	..	1,38,92,000
60	Broadcasting . . . .	2,32,17,000	..	2,32,17,000
61	Ministry of Irrigation and Power . . . .	10,58,000	..	10,58,000
62	Irrigation (including working expenses), Navigation, Em- bankment and Drainage Works met from Revenue . .	30,000	..	30,000
63	Multi-purpose River Schemes .	41,71,000	..	41,71,000
64	Miscellaneous Departments and Expenditure under the Ministry of Irrigation and Power . . . .	34,64,000	..	34,64,000
65	Ministry of Labour ■ . .	31,63,000	..	31,63,000
66	Chief Inspector of Mines . .	9,52,000	..	9,52,000
67	Miscellaneous Departments and Expenditure under the Ministry of Labour . .	3,24,95,000	..	3,24,95,000
68	■ ■ ■ Employment Exchanges and Resettlement . . . .	1,29,25,000	..	1,29,25,000
69	Civil Defence . . . .	1,20,000	..	1,20,000
70	Ministry of Law . . . .	1,35,04,000	..	1,35,04,000
71	Administration of Justice . .	1,89,000	11,13,000	13,02,000
72	Ministry of Natural Resources and Scientific Research . .	7,98,000	..	7,98,000
73	Survey of India . . . .	1,43,79,000	..	1,43,79,000
74	Botanical Survey . . . .	6,93,000	..	6,93,000
75	Zoological Survey . . . .	4,49,000	..	4,49,000
76	Geological Survey . . . .	56,57,000	..	56,57,000
77	Mines . . . .	26,01,000	..	26,01,000
78	Scientific Research . . . .	3,21,91,000	..	3,21,91,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consoli- dated Fund	Total
		Rs.	Rs.	Rs.
79	Miscellaneous Departments and Expenditure under the Ministry of Natural Resources and Scientific Research . . . . .	15,000	..	15,000
80	Department of Parliamentary Affairs . . . . .	1,34,000	..	1,34,000
81	Ministry of Production . . . . .	8,41,000	..	8,41,000
82	Salt . . . . .	1,31,92,000	6,25,000	1,38,17,000
83	Other organisations under the Ministry of Production . . . . .	1,29,90,000	..	1,29,90,000
84	Miscellaneous Departments and Expenditure under the Ministry of Production . . . . .	2,02,99,000	..	2,02,99,000
85	Ministry of Rehabilitation . . . . .	20,10,000	..	20,10,000
86	Expenditure on Displaced persons . . . . .	10,23,51,000	..	10,23,51,000
87	Miscellaneous Expenditure under the Ministry of Rehabilitation . . . . .	30,000	..	30,000
88	Ministry of States . . . . .	11,72,000	..	11,72,000
89	Privy Purses and Allowances of Indian Rulers . . . . .	2,61,000	5,40,77,000	5,43,38,000
90	Kutch . . . . .	1,16,97,000	..	1,16,97,000
91	Bilaspur . . . . .	37,80,000	..	37,80,000
92	Manipur . . . . .	82,71,000	..	82,71,000
93	Tripura . . . . .	1,31,57,000	40,000	1,31,97,000
94	Relations with States . . . . .	58,20,000	..	58,20,000
95	Miscellaneous Expenditure under the Ministry of States . . . . .	1,03,48,000	..	1,03,48,000
96	Ministry of Transport . . . . .	40,05,000	..	40,05,000
97	Ports and Pilotage . . . . .	62,39,000	..	62,39,000
98	Lighthouses and Lightships . . . . .	79,89,000	..	79,89,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
99	Central Road Fund . . . . .	4,62,52,000	..	4,62,52,000
100	Communications (including National Highways) . . . . .	4,88,85,000	..	4,88,85,000
101	Miscellaneous expenditure under the Ministry of Transport . . . . .	6,57,000	..	6,57,000
102	Ministry of Works, Housing and Supply . . . . .	17,42,000	..	17,42,000
103	Supplies . . . . .	2,97,03,000	..	2,97,03,000
104	Other Civil Works . . . . .	15,27,94,000	21,04,000	15,48,98,000
105	Stationery and Printing . . . . .	5,27,27,000	..	5,27,27,000
106	Miscellaneous Departments and Expenditure under the Ministry of Works, Housing and Supply . . . . .	55,56,000	..	55,56,000
107	Parliament . . . . .	1,02,02,000	1,41,000	1,03,43,000
108	Miscellaneous Expenditure under the Parliament Secretariat . . . . .	30,000	..	30,000
	<i>Charged.—Staff, Household and Allowances of the President . . . . .</i>	..	16,22,000	16,22,000
109	Secretariat of the Vice-President . . . . .	83,000	..	83,000
	<i>Charged.—Union Public Service Commission . . . . .</i>	..	22,22,000	22,22,000
110	Capital Outlay of the Ministry of Commerce and Industry . . . . .	21,57,03,000	..	21,57,03,000
111	Capital Outlay on Indian Posts and Telegraphs (Not met from Revenue) . . . . .	16,33,73,000	..	16,33,73,000
112	Capital Outlay on Civil Aviation . . . . .	3,40,00,000	..	3,40,00,000
113	Other Capital Outlay of the Ministry of Communications . . . . .	7,39,60,000	..	7,39,60,000
114	Defence Capital Outlay . . . . .	20,05,00,000	..	20,05,00,000

1	2	3		
		Sums not exceeding		
No. of Vote	Services and purposes	Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
115	Capital Outlay on the India Security Press. . . . .	5,21,000	..	5,21,000
116	Capital Outlay on Currency . . . . .	2,71,000	..	2,71,000
117	Capital Outlay on Mints . . . . .	71,73,000	..	71,73,000
118	Commuted Value of Pensions . . . . .	94,05,000	..	94,05,000
119	Payments to Retrenched Personnel. . . . .	1,08,000	..	1,08,000
120	Other Capital Outlay of the Ministry of Finance. . . . .	22,20,23,000	..	22,20,23,000
121	Loans and Advances by the Central Government . . . . .	34,58,92,000	2,14,41,20,000	2,49,00,12,000
	<i>Charged.—Repayment of Debt . . . . .</i>	..	17,73,14,64,000	17,73,14,64,000
122	Capital Outlay on Forest. . . . .	43,07,000	..	43,07,000
123	Purchases of foodgrains . . . . .	65,14,00,000	..	65,14,00,000
124	Other Capital Outlay of the Ministry of Food and Agriculture. . . . .	50,14,64,000	9,14,000	50,23,78,000
125	Capital Outlay of the Ministry of Health. . . . .	6,37,73,000	..	6,37,73,000
126	Capital Outlay of the Ministry of Home Affairs. . . . .	22,97,000	..	22,97,000
127	Capital Outlay on Broadcasting. . . . .	2,00,00,000	..	2,00,00,000
128	Capital Outlay on Multipurpose River Schemes. . . . .	3,98,85,000	..	3,98,85,000
129	Other Capital Outlay of the Ministry of Irrigation and Power. . . . .	5,05,000	..	5,05,000
130	Capital Outlay of the Ministry of Labour . . . . .	2,00,000	..	2,00,000
131	Capital Outlay of the Ministry of Natural Resources and Scientific Research. . . . .	1,36,13,000	..	1,36,13,000
132	Capital Outlay of the Ministry of Production . . . . .	14,50,07,000	..	14,50,07,000



1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
No. of Vote	Services and purposes			
		Rs.	Rs.	Rs.
133	Capital Outlay of the Ministry of Rehabilitation . . . . .	4,07,50,000	..	4,07,50,000
134	Capital Outlay of the Ministry of States . . . . .	7,60,18,000	..	7,60,18,000
135	Capital Outlay on Ports . . . . .	4,80,02,000	..	4,80,02,000
136	Capital Outlay on Roads . . . . .	13,70,80,000	..	13,70,80,000
137	Other Capital Outlay of the Ministry of Transport . . . . .	92,50,000	..	92,50,000
138	New Delhi Capital Outlay . . . . .	6,62,16,000	..	6,62,16,000
139	Capital Outlay on Buildings . . . . .	11,74,64,000	..	11,74,64,000
140	Other Capital Outlay of the Ministry of Works, Housing and Supply . . . . .	6,07,81,000	..	6,07,81,000
	GRAND TOTAL . . . . .	8,25,07,68,000	21,14,99,06,000	29,40,06,74,000

## THE FINANCE ACT, 1954

No. 17 OF 1954

[27th April, 1954]

An Act to give effect to the financial proposals of the Central Government for the financial year 1954-55.

BE it enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Finance Act, 1954.

2. **Income-tax and super-tax.**—The provisions of section 2 of the Finance Act, 1951 (XXIII of 1951) as originally enacted, and the provisions of the First Schedule thereof as amended by clause (b) of section 2 of the Finance Act, 1953 (14 of 1953), shall apply in relation to income-tax and super-tax for the financial year 1954-55 with the modifications that,—

(a) references in the Finance Act, 1951 (XXIII of 1951), to the year beginning on the 1st day of April, 1951, shall be construed as references to the year beginning on the 1st day of April, 1954;

(b) references in the said Act to the Finance Act, 1950 (XXV of 1950), shall be construed as references to the Finance Act, 1953 (14 of 1953); and

(c) references in the said Act and the First Schedule thereof to the year ending on the 31st day of March, 1952, shall be construed as references to the year ending on the 31st day of March, 1955.

**3. Amendment of Act XI of 1922.**—With effect from the 1st day of April, 1954, the following amendments shall be made in the Indian Income-tax Act, 1922, namely:—

(a) in section 4,—

(i) in sub-section (1), in clause (i) of the fifth proviso, for the figures “1954”, the figures “1956” shall be substituted;

(ii) in sub-section (3),—

(a) in clause (xii), for the figures “1954”, the figures “1956” shall be substituted;

(b) after clause (xix), the following clause shall be inserted, namely:—

“(xx) any income from interest payable without the taxable territories on a loan issued for public subscription before the 1st day of April, 1938, where such interest is payable to a person not resident in the taxable territories, but such income shall not be excepted from being included in his total world income notwithstanding anything in clause (15) of section 2;”;

(b) in section 10, in sub-section (2), in sub-clause (a) of clause (vi), for the figures “1954”, the figures “1956” shall be substituted;

(c) in section 15C, in clause (ii) of sub-section (2), for the word “six”, the word “eight” shall be substituted.

**4. Amendment of Act 34 of 1953.**—In the Estate Duty Act, 1953 (34 of 1953), the following amendments shall be made, and shall be deemed to have been made with effect from the 15th day of October, 1953, namely:—

(a) after sub-section (2) of section 3, the following sub-section shall be inserted, namely:—

“(3) For the avoidance of doubt, it is hereby declared that references in this Act to property passing on the death of a person shall be construed as including references to property deemed to pass on the death of such person.”;

(b) in section 33, in sub-section (1),—

(i) in clause (f), the words “but not exceeding rupees fifty thousand” shall be omitted;

(ii) in clause (g), the words “but not exceeding rupees fifty thousand” shall be omitted, and the following proviso shall be inserted at the end, namely:—

“Provided that the moneys in respect whereof no estate duty shall be payable either under clause (f) or clause (g) or under both shall not exceed rupees fifty thousand in the aggregate.”

**5. Amendment of Act XXXII of 1934.**—(1) The Indian Tariff Act, 1934 (XXXII of 1934), shall be amended in the manner specified in the First Schedule.

(2) For the removal of doubt, it is hereby declared that nothing contained in the proviso to section 4 of the Indian Tariff (Amendment) Act, 1949 (I of 1949), shall affect the operation of clause (c) of Part I of the First Schedule.

**6. Additional duties of Customs.**—When any goods chargeable with a duty of Customs under the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), or under that Schedule read with any notification of the Central Government for the time being in force, are assessed to duty, there shall, up to the 31st day of March, 1955, be levied and collected as an addition to, and in the same manner as, the total amount so chargeable—

(a) a sum equal to 155 per cent. of such amount, in the case of goods comprised in Items Nos. 22(2) and 22(4);

(b) a sum equal to 55 per cent. of such amount, in the case of goods comprised in Items Nos. 48, 48(2), 48(6) and 51(2), and in the case of textile manufactures specified in Item No. 49 when made wholly or mainly of any of the fabrics specified in Items Nos. 48, 48(1), 48(4), 48(5), 48(7) or 48(10);

(c) a sum equal to 45 per cent. of such amount, in the case of goods comprised in Item No. 47(2);

(d) a sum equal to 25 per cent. of such amount, in the case of goods comprised in any of the Items of the said Schedule other than those specified in clauses (a), (b) and (c) of this section or in the Second or the Third Schedule to this Act; and

(e) a sum equal to 5 per cent. of such amount, in the case of goods comprised in any of the Items of the said Schedule specified in the Third Schedule to this Act.

**7. Amendment of Act I of 1949.**—In the Indian Tariff (Amendment) Act, 1949 (I of 1949), in sections 4 and 5, for the figures “1954”, the figures “1955” shall be substituted.

**8. Amendment of Act I of 1944.**—With effect from the 28th day of February, 1954, the following amendments shall be made in the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944):—

(a) for Item No. 12, the following Items shall be substituted, namely:—

“12. COTTON CLOTH—

“Cotton cloth” means any type of cloth manufactured either wholly from cotton or partly from cotton and partly from any other material, but does not include—

(i) ready made clothing other than dhoties and sarees ;

(ii) hosiery ;

(iii) leather cloth and inferior or imitation leather cloth ordinarily used in book-binding ;

- (iv) tracing paper ;
- (v) cloth manufactured partly from cotton and partly from wool and containing 40 per cent. or more of wool by weight ;
- (vi) cloth manufactured partly from cotton and partly from rayon or artificial silk and containing 60 per cent. or more of rayon or artificial silk by weight ;
- (vii) rubberised or synthetic waterproof fabrics whether single-textured or double-textured ; and
- (viii) handloom cloth.

(1) Superfine cloth—

that is to say, cloth in which the count of warp yarn (whether single or folded) is 48s or finer. Two annas and six pies per yard.

(2) Fine cloth—

that is to say, cloth in which the count of warp yarn (whether single or folded) is 35s or finer but does not exceed 47s. One anna and six pies per yard.

(3) Medium cloth—

that is to say, cloth in which the count of warp yarn (whether single or folded) is 17s or finer but does not exceed 34s. Six pies per yard.

(4) Coarse cloth—

that is to say, all other cloth in which the count of warp yarn (whether single or folded) does not exceed 16s. Six pies per yard.

12A. RAYON OR ARTIFICIAL SILK FABRICS—

“Rayon or Artificial Silk Fabrics” include all varieties of fabrics manufactured either wholly or partly from the product commercially known as rayon or artificial silk, but do not include any fabric — Six pies per square yard.

- (i) containing wholly staple fibre ;
- (ii) containing less than 60 per cent. of rayon or artificial silk by weight, if mixed with cotton ;
- (iii) containing less than 40 per cent. of rayon or artificial silk by weight, if mixed with any yarn other than cotton ;
- (iv) produced or manufactured on a handloom ;
- (v) produced or manufactured in one or more factories by or on behalf of the same person in which less than twenty five power looms in all are installed.” ;

(b) after Item No. 14, the following Items shall be inserted, namely:—

“15. CEMENT, all varieties—

Rupees five per ton.

16. SOAP, manufactured with the aid of power in any form including steam, whether in a factory ordinarily using such power or in any other factory where any process incidental or ancillary to the manufacture of soap in that factory is being carried on elsewhere with the aid of such power, when the soap so manufactured in any financial year, in the case of household and laundry soap, is in excess of one hundred tons, and in the case of soap of any other kind, is in excess of fifty tons in the aggregate.

“Soap” includes all varieties of the product known commercially as soap,—

(1) Soap, household and laundry, in excess of the first one hundred and twenty five tons removed for home consumption on or after the first day of April in each financial year—

(a) in plain bars of not less than one pound in weight . . . . .

Rupees five and annas four per cwt.

(b) other sorts . . . . .

Rupees six and annas two per cwt.

(2) Soap, toilet, in excess of the first twenty-five tons removed for home consumption on or after the first day of April in each financial year

Rupees fourteen per cwt.

(3) Soap not otherwise specified . . . . .

Rupees fourteen per cwt. •

17. FOOTWEAR, produced in any factory, including the precincts thereon whereon fifty or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power or is ordinarily so carried on, the total equivalent of such power exceeding two horsepower.

“Footwear” includes all varieties of footwear, whether known as boots, shoes, sandals, chappals, or by any other name

Ten per cent. *ad valorem.*”

**9. Amendment of Act 12 of 1953.**—In section 2 of the Khadi and Other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953, for clause (b), the following clause shall be substituted, namely:—

“(b) ‘cloth’ means cotton cloth and rayon or artificial silk fabrics as defined in the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944).”

**10. Additional duties of excise.**—The provisions of section 8 of the Finance Act, 1951 (XXIII of 1951), shall continue in force up to the

31st day of March, 1955, and accordingly in that section for the figures "1954" as substituted therein by section 7 of the Finance Act, 1953 (14 of 1953), the figures "1955" shall be substituted.

**11. Certain duties of excise to apply to existing stocks also.**—The amendments made by sections 8 and 9 shall apply to rayon or artificial silk fabrics, cement, soap and footwear lying in stock on the 28th day of February, 1954, in any factory or other premises where the said articles are manufactured or produced, or in any premises appurtenant thereto, as they apply to the same articles manufactured or produced on or after the said date.

**12. Discontinuance of salt duty.**—For the year beginning on the 1st day of April, 1954, no duty shall be levied on salt manufactured in, or imported by sea or land into, the territory of India excluding the State of Jammu and Kashmir.

## THE FIRST SCHEDULE

(See section 5)

### PART I

In the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934),—

(a) in Item No. 9(3), in the second column, after the word "Cardamoms", the word "cassia" shall be inserted;

(b) in Item No. 9(5), for the entries in the fourth and sixth columns, the entries "Re. 1-0-6 per lb." and "Re. 1 per lb." shall respectively be substituted;

(c) item No. 9(7) shall be omitted;

(d) in Item No. 28(12), in the third column, the word "revenue" shall be inserted, and for the entry in the fourth column, the entry "36 per cent. *ad valorem*" shall be substituted;

(e) in Item No. 30(6), for the entry in the fourth column, the entry "20 per cent. *ad valorem*" shall be substituted;

(f) in Item No. 32(2), for the entries in the fourth column against sub-items (a) and (b), the entries "Rs. 7 per cwt." and "Rs. 10-2-0 per cwt." shall respectively be substituted;

(g) in Item No. 37(1), in the second column, the words "Leather cloth, including artificial leather, and other" shall be omitted;

(h) in Item No. 44(4), for the entry in the fourth column, the entry "66½ per cent. *ad valorem*" shall be substituted;

(i) in Item No. 50(3), for the entry in the fourth column, the entry "10 per cent. *ad valorem*" shall be substituted;

(j) item No. 61(a) shall be omitted;

(k) in Item No. 71(13), for each of the entries in the fourth column, the entry "66½ per cent. *ad valorem*" shall be substituted;

(l) in Item No. 72, in sub-item (e), in the second column, the word "conduits" shall be omitted;

(m) in Item No. 72(3), after the words "for any other purpose", the words "but excluding small tools like twist drills and reamers, dies and taps, gear cutters and hacksaw blades" shall be inserted;

(n) in Item No. 73(6),—

(i) in the second column, for the words "Rubber-insulated", the words "Plastic-insulated and rubber-insulated" shall be substituted; and

(ii) for the entry in the fourth column, the entry "20 per cent. *ad valorem*" shall be substituted;

(o) in Item No. 73(16), for the entries in the fourth column against sub-items (a) and (b), the entries "50 per cent. *ad valorem*" and "60 per cent. *ad valorem*" shall respectively be substituted;

(p) in Item No. 73(17), for the entries in the fourth column against sub-items (a) and (b), the entries "50 per cent. *ad valorem*" and "60 per cent. *ad valorem*" shall respectively be substituted;

(q) in Items Nos. 75(1), 75(9), 75(10), 75(11), 75(12) and 75(14), in the entries in the third column, the word "preferential" shall be omitted wherever it occurs, and the corresponding entries in the fifth column shall be omitted;

(r) in Item No. 77(4), to the existing entry in column 2, the words "not otherwise specified" shall be added.

## PART II

In the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), for Items Nos. 63(12), 63(15), 63(18), 72(14), 72(35) and 73(15), the following Items shall be substituted, and such substitutions shall be inserted in their appropriate places :—

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
63(12)	Iron or steel bolts and nuts including hook-bolts and nuts for roofing and fish bolts and nuts, but excluding machine screws.	Revenue	50 per cent. <i>ad valorem</i> .	..	..	
63(15)	Iron or steel rivets . . . . .	Revenue	50 per cent. <i>ad valorem</i> .			
63(18)	(a) Iron or steel pipes and tubes not otherwise specified.	Revenue	20 per cent. <i>ad valorem</i> .			
	(b) Fittings for iron or steel pipes and tubes falling under Item 63(18) (a), that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, but excluding fittings otherwise specified.	Revenue	31 1/4 per cent. <i>ad valorem</i> .			
72(14)	(a) The following electric motors, namely, Squirrel cage induction motors of a brake-horse-power not exceeding 20, including fractional brake-horse-power.	Protective	10 1/2 per cent. <i>ad valorem</i> .			December 31st, 1954.
	(b) Component parts of electric motors as defined in Item 72(14) (a), but excluding control gear for the same, provided that only such articles shall be deemed to be component parts as are essential for the working of the electric motors and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose.	Protective	20 per cent. <i>ad valorem</i> .			December 31st, 1954.



Item No.	Name of article	Nature of duty	Standard rate of duty]	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
72(35)	Ball bearings of all kinds not exceeding 2" bore diameter adapted for use as parts and accessories of motor vehicles other than motor cycles and motor scooters.	Protective	94 1/2 per cent. <i>ad valorem.</i>	..	..	December 31st, 1954.
73(15)	Batteries for motor vehicles (including batteries which are interchangeable for automobile purposes on the one hand and radio, telephone and telegraph on the other) and plates for such batteries.	Protective	45 1/2 per cent. <i>ad valorem.</i>	..	..	December 31st, 1955.

## PART III

## In the First Schedule to the Indian Tariff Act, 1934—

Item No.	Name of article	Nature of duty	Standard rate of duty <sup>1</sup>	Preferential rate of duty if the article is the produce or manufacture of	Duration of protective rates of duty
				The United Kingdom <sup>2</sup>	A British Colony
(i) after Item No. 37 (1), the following Item shall be inserted, namely :—					
37(2)	Leather cloth, including artificial leather, and manufactures thereof not otherwise specified.	Revenue	50 per cent. <i>ad valorem.</i>	..	..
(ii) after Item No. 73(17), the following Items shall be inserted, namely :—					
73(18)	Electric fans including air circulators but excluding those which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose.	Preferential revenue.	50 per cent. <i>ad valorem.</i>	40 per cent. <i>ad valorem.</i>	..
73(19)	Conduits designed as parts of a transmission system, and their accessories and fittings.	Revenue	20 per cent. <i>ad valorem.</i>	..	..
(iii) after Item No. 77(5), the following Item shall be inserted, namely :—					
77(6)	Spectacle frames, all sorts, other than spectacle frames made of or plated with gold and silver or with either of them and parts thereof.	Revenue	50 per cent. <i>ad valorem.</i>	..	..
(iv) after Item No. 82(3), the following Item shall be inserted, namely :—					
82(4)	P. V. C. Sheets (that is to say, Polyvinyl Chloride sheets), unsupported.	Revenue	50 per cent. <i>ad valorem.</i>	..	..

THE SECOND SCHEDULE

(See section 6)

*Goods on which additional duty of customs is not leviable.*

Goods comprised in the following Items of the First Schedule to the Indian Tariff Act, 1934, namely :—

1(1), 2, 4 (1), 4 (3), 4 (4), 4 (5), 7 (1), 8 (1), 8 (4), 8 (5), 9 (5), 9 (6), 12 (6), 13 (8), 13 (9), 15 (5), 15 (9), 15 (10), 15 (11), 15 (12), 16, 16 (1), 16 (3), 19, 19 (1), 19 (2), 19 (3), 20, 20 (1), 20 (2), 20 (3), 20 (6), 20 (7), 21, 21 (4), 21 (5), 21 (6), 21 (7), 21 (8), 21 (9), 22 (3), 22 (5), 27 (1), 27 (3), 27 (4), 27 (9), 28A, 28 (14), 28 (21), 28 (22), 28 (23), 28 (24), 28 (25), 28 (26), 28 (26A), 28 (27), 28 (28), 28 (29), 28 (30), 30 (1), 30 (2), 30 (6), 30 (7), 30 (11), 30 (12), 30 (13), 31 (4), 31 (5), 32 (2), 37 (2), 40 (6), 40 (7), 44 (1), 44 (4), 44 (7), 45 (3), 45 (4), 45 (5), 48 (1), 48 (3), 48 (4), 48 (5), 48 (7), 48 (8), 48 (9), 48 (10), 49 (c), 49 (1), 49 (2), 51, 52, 52 (4), 53 (2), 54, 55 (1), 55 (2), 55 (3), 56, 56 (1), 59 (2), 59 (3), 59 (4), 59 (5), 60, 60 (4), 60 (5), 61, 61 (11), 63 (12), 63 (15), 63 (18), 70 (10), 70 (11), 71 (9), 71 (10), 71 (13), 72 (4), 72 (5), 72 (14), 72 (26), 72 (27), 72 (28), 72 (35), 73 (4), 73 (6), 73 (8), 73 (9), 73 (10), 73 (11), 73 (12), 73 (16), 73 (17), 73 (18), 73 (19), 74 (4), 75 (1), 75 (14), 76, 77 (2), 77 (4), 77 (6), 78 (1), 79, 82 (4), 83, 84 (1), 85, 85 (2), 86, 86 (1).

THE THIRD SCHEDULE

(See section 6)

*Goods on which additional duty of customs at 5 per cent. is leviable.*

Goods comprised in the following Items of the First Schedule to the Indian Tariff Act, 1934, namely :—

4, 8 (2), 9 (3), 11 (2), 11 (4), 11 (5), 11 (6), 13 (4), 15, 21 (3), 24, 24 (1), 24 (2), 24 (3), 25 (1), 27 (2), 27 (5), 27 (6), 27 (7), 27 (8), 28, 28 (4), 28 (8), 28 (12), 28 (15), 28 (16), 28 (17), 28 (18), 28 (19), 28 (20), 28 (31), 29, 29 (1), 30, 30 (9), 30 (10), 34 (3), 40 (4), 40 (5), 43, 44, 45, 46, 46 (3), 47, 50 (3), 55, 60 (2), 60 (3), 60 (6), 60 (7), 61 (2), 61 (3), 61 (8), 61 (9), 62 (1), 62 (2), 63 (14), 63 (30), 63 (31), 63 (32), 63 (33), 63 (34), 63 (35), 64, 64 (3), 64 (4), 65, 66, 66 (1), 67, 67 (1), 67 (2), 68, 68 (2), 69 (2), 70, 70 (1), 70 (2), 70 (3), 70 (4), 70 (5), 70 (6), 70 (9), 71 (2), 71 (3), 71 (7), 71 (8), 71 (11), 72, 72 (1), 72 (2), 72 (3), 72 (11), 72 (12), 72 (13), 72 (15), 72 (16), 72 (17), 72 (18), 72 (19), 72 (20).

72 (21), 72 (22), 72 (23), 72 (24), 72 (25), 72 (33), 72 (34), 73 (2), 73 (7),  
73 (14), 73 (15), 74 (2), 75, 75 (2), 75 (3), 75 (5), 75 (6), 75 (7),  
75 (8), 75 (9), 75 (10), 75 (11), 75 (12), 75 (13), 77 (5), 78, 82 (1),  
82 (3), 84, 85 (1).

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K. V. K. SUNDARAM,  
*Secy. to the Govt. of India.*